

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed House Joint Resolution 6 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A JOINT RESOLUTION proposing amendments to Articles 5, 6,
- 3 and 10 of the Indiana Constitution concerning state and local
- 4 administration.
- 5 Page 3, after line 38, begin a new paragraph and insert:
- 6 "SECTION 5. The following proposed amendment to the
- 7 Constitution of the State of Indiana, which was agreed to by the One
- 8 Hundred Fifteenth General Assembly of the State of Indiana and
- 9 referred to this General Assembly for reconsideration and agreement,
- 10 is agreed to by this the One Hundred Sixteenth General Assembly of
- 11 the State of Indiana.
- 12 SECTION 6. ARTICLE 10, SECTION 1 OF THE CONSTITUTION
- 13 OF THE STATE OF INDIANA IS AMENDED TO READ AS
- 14 FOLLOWS: Section 1. (a) **Subject to this section**, the General
- 15 Assembly shall provide, by law, for a uniform and equal rate of
- 16 property assessment and taxation and shall prescribe regulations to
- 17 secure a just valuation for taxation of all property, both real and
- 18 personal.
- 19 **(b) A provision of this section permitting the General Assembly**
- 20 **to exempt property from taxation also permits the General**
- 21 **Assembly to exercise its legislative power to enact property tax**
- 22 **deductions and credits for the property. The General Assembly**
- 23 **may impose reasonable filing requirements for an exemption,**
- 24 **deduction, or credit.**

(c) The General Assembly may exempt from property taxation any property in any of the following classes:

(1) Property being used for municipal, educational, literary, scientific, religious, or charitable purposes.

(2) Tangible personal property other than property being held as an investment.

(3) Intangible personal property.

(4) Tangible ~~real~~ property, including curtilage, used as a principal place of residence by an:

(A) owner of the property;

(B) individual who is buying the tangible ~~real~~ property under a contract; or

(C) individual who has a beneficial interest in the owner of the tangible ~~real~~ property.

~~(b)~~ (d) The General Assembly may exempt any motor vehicles, mobile homes (**not otherwise exempt under this section**), airplanes, boats, trailers, or similar property, provided that an excise tax in lieu of the property tax is substituted therefor.

(e) **This subsection applies to property taxes first due and payable in 2012 and thereafter. The following definitions apply to subsection (f):**

(1) **"Other residential property" means tangible property (other than tangible property described in subsection (c)(4)) that is used for residential purposes.**

(2) **"Agricultural land" means land devoted to agricultural use.**

(3) **"Other real property" means real property that is not tangible property described in subsection (c)(4), is not other residential property, and is not agricultural land.**

(f) **This subsection applies to property taxes first due and payable in 2012 and thereafter. The General Assembly shall, by law, limit a taxpayer's property tax liability as follows:**

(1) **A taxpayer's property tax liability on tangible property described in subsection (c)(4) may not exceed one percent (1%) of the gross assessed value of the property that is the basis for the determination of property taxes.**

(2) **A taxpayer's property tax liability on other residential property may not exceed two percent (2%) of the gross assessed value of the property that is the basis for the determination of property taxes.**

(3) **A taxpayer's property tax liability on agricultural land may not exceed two percent (2%) of the gross assessed value of the land that is the basis for the determination of property taxes.**

(4) **A taxpayer's property tax liability on other real property may not exceed three percent (3%) of the gross assessed value**

1 of the property that is the basis for the determination of  
2 property taxes.

3 **(5) A taxpayer's property tax liability on personal property**  
4 **(other than personal property that is tangible property**  
5 **described in subsection (c)(4) or personal property that is**  
6 **other residential property) within a particular taxing district**  
7 **may not exceed three percent (3%) of the gross assessed value**  
8 **of the taxpayer's personal property that is the basis for the**  
9 **determination of property taxes within the taxing district.**

10 **(g) This subsection applies to property taxes first due and**  
11 **payable in 2012 and thereafter. Property taxes imposed after being**  
12 **approved by the voters in a referendum shall not be considered for**  
13 **purposes of calculating the limits to property tax liability under**  
14 **subsection (f).**

15 **(h) As used in this subsection, "eligible county" means only a**  
16 **county for which the General Assembly determines in 2008 that**  
17 **limits to property tax liability as described in subsection (f) are**  
18 **expected to reduce in 2010 the aggregate property tax revenue that**  
19 **would otherwise be collected by all units of local government and**  
20 **school corporations in the county by at least twenty percent (20%).**  
21 **The General Assembly may, by law, provide that property taxes**  
22 **imposed in an eligible county to pay debt service or make lease**  
23 **payments for bonds or leases issued or entered into before July 1,**  
24 **2008, shall not be considered for purposes of calculating the limits**  
25 **to property tax liability under subsection (f). Such a law may not**  
26 **apply after December 31, 2019."**

27 Renumber all SECTIONS consecutively.

(Reference is to HJR 6 as printed January 27, 2009.)

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Representative Espich